

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

| | | | |
|--------|----------------------------|---|-----------------|
| IN RE: | Tara E. Cavazos |) | |
| | Map 115-07-0, Parcel 98.00 |) | Davidson County |
| | Residential Property |) | |
| | Tax Year 2005 |) | |

INITIAL DECISION AND ORDER

Statement of the Case

The subject property is presently valued as follows:

| <u>LAND VALUE</u> | <u>IMPROVEMENT VALUE</u> | <u>TOTAL VALUE</u> | <u>ASSESSMENT</u> |
|-------------------|--------------------------|--------------------|-------------------|
| \$130,000 | \$166,100 | \$296,100 | \$74,025 |

An appeal has been filed on behalf of the property owner with the State Board of Equalization on October 14, 2005. The undersigned administrative judge conducted a jurisdictional hearing in this matter on March 28, 2006 in Nashville, Tennessee. In attendance at the hearing were Tara E. Cavazos, the appellant, and Davidson County Property Assessor's representatives, Jason Poling and Dennis Donovan.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of a duplex located at 708 Ebenway Drive in Nashville, Tennessee.

The initial issue is whether or not the State Board of Equalization has the jurisdiction to hear the taxpayer's appeal. The law in Tennessee generally requires a taxpayer to appeal an assessment to the County Board of Equalization prior to appealing to the State Board of Equalization. Tenn. Code Ann. §§ 67-5-1401 & 67-5-1412(b). A direct appeal to the State Board of Equalization is only permitted if the assessor does not timely notify the taxpayer of a change of assessment prior to the meeting of the County Board. Tenn. Code Ann. §§ 67-5-508(b)(2) & 67-5-1412(e). Nevertheless, the legislature has also provided that:

The taxpayer shall have **a right to a hearing and determination to show reasonable cause** for the taxpayer's failure to file an appeal as provided in this section and, upon demonstrating such reasonable cause, the [state] board shall accept such appeal from the taxpayer up to March 1st of the year subsequent to the year in which the assessment is made (*emphasis added*).

In analyzing and reviewing Tenn. Code Ann. § 67-5-1412(e), the Assessment Appeals Commission, in interpreting this section, has held that:

The deadlines and requirements for appeal are clearly set out in the law, and owners of property are charged with knowledge of them. It was not the intent of 'reasonable cause' provisions to waive these requirements except **where the failure to meet**

them is due to illness or other circumstances beyond the taxpayer's control. (*emphasis added.*) *Associated Pipeline Contractors Inc.* (Williamson County, Tax Year 1992, Assessment Appeals Commission, Aug. 11, 1994). See also *John Orovets*, (Cheatham County, Tax Year 1991, Assessment Appeals Commission, Dec. 3, 1993).

Thus, for the State Board of Equalization to have jurisdiction to this appeal, the taxpayers must show that circumstances beyond their control prevented them from appealing to the Davidson County Board of Equalization in a timely fashion. It is the taxpayer's burden to prove that they are entitled to the requested relief.

The taxpayer stated that she owned a home in Louisiana that was destroyed by Hurricane Katrina. When she got back to Nashville, she discovered she had missed the September 30, 2005 deadline.

The taxpayer's failure to comply with the legal requirements was, in the administrative judge's opinion, "beyond her control", therefore, reasonable cause exists to excuse her compliance.

ORDER

The taxpayer as sustained her burden and, therefore, the State Board of Equalization has jurisdiction to hear this appeal. The matter will be set for a hearing on value on July 18, 2006.

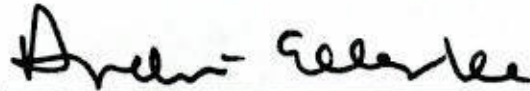
Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **"must be filed within thirty (30) days from the date the initial decision is sent."** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **"identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order"**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or

3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 28th day of April, 2006.



ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Ms. Tara E. Cavazos
Jo Ann North, Assessor of Property